

## **SITE VISIT TOPICS**

**The following is an outline of the general topics typically discussed during site visits. These topics provide assistance in understanding the routine operating procedures of the grantee organization**

### **General:**

- Provide an overview of the organizational structure. If you are a subsidiary please identify the name and location of the parent corporation.
- Grantee may provide an organizational chart.

### **General Accounting Systems:**

- Describe the current accounting system. Identify the person in your organization in control of your accounting functions and provide a copy of your chart of accounts.
- Discuss how internal controls have been established to protect activities, ensure a separation of duties, and safeguard assets.
- Provide the most recent balance sheet, income statement and audit (including auditor's notes).
- Any organization receiving over \$300,000 in federal funding (includes any federal grants/contracts) is required to have an A-133 audit. If applicable, please provide a copy of this audit.

### **Personnel/Time and Effort:**

- Discuss time and effort and provide any documents you may use in recording employee time.
- Provide any personnel policy/procedures.

### **Purchasing:**

- Describe your procurement system and any approval levels used in purchasing.
- Describe the complete process from request, initial order, receipt of item and subsequent charge to the grant. Please include any documentation.

**Contractual & Consultants:**

- What justifies the need of a consortium? How is the consortium managed?
- Describe your consultant policy.
- Describe your purchased services policy.
- Provide a copy of a fully executed agreement including the statement of work.

**Property Management:**

- Provide a basic outline of purchases and monitoring of real assets. Include any organizational definition of equipment.
- Provide inventory of equipment purchased with federal funds.

**Travel:**

- Discuss travel process from request for travel, any approvals and completion. Indicate how travel is justified. What policies are in place?
- Provide documentation of actual travel charged to the grant.

**Program Income:**

- If the grant generates program income, please discuss. Examples may be income generated from the sale of grant-funded equipment, supplies, tests, brochures/documents. If applicable, how is any program income identified?

**Indirect Cost**

- Provide most recent negotiated indirect cost rate agreement.
- Discuss how indirect costs are segregated from direct costs on the grant. Provide documentation of actual direct and indirect costs charged to a grant.

**Close Out:**

- How does the organization finalize financial status reports, any carryovers, accounting processes and final progress report?

**Depending upon the grantee, the following additional items may be discussed:**

- Prior Approvals
- Allowable Costs
- Rebudgeting Requirements
- Calculation and charging of facilities and administrative costs
- Payment Management System (SF272)

**The site visit team will gladly discuss any other items of interest to grantee organization. Advanced notification of any additional topics is suggested. This will provide the site visit team with time to adequately prepare and gather needed information.**